

# HOUSE . . . . . No. 2523

By Mr. Jones of North Reading, petition of Bradley H. Jones, Jr., and others relative to the designation of an annual sales tax holiday. Revenue.

## The Commonwealth of Massachusetts

### PETITION OF:

Bradley H. Jones, Jr.	Robert S. Hargraves
Mary S. Rogeness	Daniel K. Webster
George N. Peterson, Jr.	Karyn E. Polito
John A. Lepper	Paul K. Frost
Viriato Manuel deMacedo	Paul J.P. Loscocco
Elizabeth A. Poirier	Shirley Gomes
Donald F. Humason, Jr.	Michael J. Coppola
Susan W. Pope	Richard J. Ross
Susan Williams Gifford	

In the Year Two Thousand and Five.

AN ACT RELATIVE TO AN ANNUAL SALES TAX HOLIDAY.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 64H of the General Laws, as appearing in the 2002  
2 Official Edition, is hereby amended by inserting after section 6  
3 the following new section:—  
4 Section 6A. No excise shall be imposed upon non-business  
5 sales at retail in the commonwealth of tangible personal property,  
6 as defined in section 1 of this chapter, on the second Saturday in  
7 the month of August of each calendar year. On such day, no  
8 vendor in the commonwealth shall add to the sales price or collect  
9 from any purchaser any excise upon sales at retail of tangible per-  
10 sonal property. The commissioner shall not require any vendor to  
11 collect and pay excise upon sales at retail of tangible personal  
12 property purchased on the second Saturday in the month of  
13 August of each calendar year, but any excise erroneously or

14 improperly collected during such day shall be remitted to the  
15 department. Any reporting requirements imposed upon vendors  
16 of tangible personal property, by law or by regulation, including,  
17 but not limited to the requirements for filing returns required by  
18 chapter 62C, shall remain in effect for sales on such day. For the  
19 purposes of this section, tangible personal property shall not  
20 include telecommunications, gas, steam, electricity, motor vehi-  
21 cles, boats, meals, or any single item whose price is in excess of  
22 \$2,500. The commissioner of revenue shall issue any instructions  
23 or forms, or promulgate rules or regulations, necessary to carry  
24 out the purposes of this section.